

TDS Rates FY 2021-22 and AY 2022-23 (arthikdisha.com)

Sl. No.	Nature of Payment	Section	Annual Threshold Limit(₹)	TDS Rates FY 2021-22 (Individual/HUF)	TDS Rates FY 2021-22 (Company)
1	Payment of Salaries(Old and New Slab)	192	Slab rate	No TDS Rates. Slab rate is applicable	N.A
2	Premature withdrawal from EPF A/C before 5 Years completion time as the subscriber.	192A	₹ 50,000	10%	N.A
3	Payment of Interest on Securities by company.	193	₹2,500- For Int. on Securities. ₹5,000- For Debentures. ₹10,000-For GOI Taxable Bonds	10%	10%
4	Payment of Dividend on which Dividend Distribution Tax(DDT) is not paid. This excludes dividend as referred to Section 1150 by a Company.	194	₹ 2,500	10%	10%
5	Payment of Interest by Bank to Non-Sr. Citizen(below 60 Years of age)	194A	₹ 40,000	10%	N.A
5A	Payment of Interest by Bank to Sr. Citizen	194A	₹ 50,000	10%	N.A
6	Winning from Lotteries by a person.	194B	₹ 10,000	30%	30%
7	Winning from Horse Race by a person.	194BB	₹ 10,000	30%	30%
8	Payment to Contractors (Non-Company deductee).	194C	₹30,000 in a single bill or ₹1 Lakh aggregate bills during the year	1%	2%
9	Payment to Contractors (Company deductee).	194C	₹30,000 in a single bill or ₹1 Lakh aggregate bills during the year	2%	2%

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10	Payment to Transporter not covered U/S 44AE where the Transporter owns more than 10 goods carriages.	194C	₹30,000 in a single bill or ₹75,000 aggregate bills during the year	1%	2%
11	Payment of Insurance Commission to agents by Insurance Company.	194D	₹ 15,000	5%	10%
12	Payment in respect of maturity of Life Insurance Policy by Life Insurance Company.	194DA	₹1 Lakh	5%	5%
13	Payment to NRI sportsman or association by any person or organization.	194E	No Limit	20%	20%
14	Payment out of deposit under National Saving Scheme (NSS).	194EE	₹ 2,500	10%	10%
15	Payment for the repurchase of units by Mutual Fund Companies.	194F	No Limit	20%	20%
16	Payment of Lottery Commission.	194G	₹ 15,000	5%	5%
17	Payment of commission or Brokerage.	194H	₹ 15,000	5%	5%
18	Payment for rent on Plant and Machinery.	194I(a)	₹ 2,40,000	2%	2%
19	Payment for rent on Land, Building, Furniture and Fittings.	194I(b)	₹ 2,40,000	10%	10%
20	Payment made on account of transfer of immovable property other than agriculture land.	194IA	₹50 Lakh	1%	1%

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21	Payment of Rent by Individuals or HUF not liable to Tax Audit and such rent is not covered U/S 194I.	194IB	₹50,000(P.M)	5%	N.A
22	Payment of Professional Fees(other than call centres).	194J	₹ 30,000	10%	10%
23	Payment of Professional Fees to call centres.	194J	₹ 30,000	2%	2%
24	TDS on compensation for compulsory acquisition of immovable property other than agricultural land.	194LA	₹ 2,50,000	10%	10%

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